



M A S O N
INFRA TECH
Limited

CIN No. L43900MH2023PLC401571

Date: 25th October 2024

To,
The National Stock Exchange of India Ltd.
“Exchange Plaza” C-1, Block-G
Bandra Kurla Complex, Bandra (East)
Mumbai – 400 051

Symbol: MASON
ISIN: INE0SH001010

Sub: Outcome of the Board meeting held on October 25th, 2024

Dear Sirs,

Pursuant to Regulation 33 of the Securities and Exchange Board of India (“SEBI”) (Listing Obligations and Disclosures Requirements) Regulations, 2015, we would like to inform you that the Board of Directors in its meeting held today i.e. Friday, October 25th, 2024, inter alia considered and approved following:

1. Standalone Un-audited financial results of the Company along with Limited Review Report and Certificate for utilization of issue proceeds by the Auditors for the quarter and the half year ended September 30, 2024.
2. Statement of Deviation or variations.

Attached herewith a copy of the Standalone Un-audited financial results of the Company along with Limited Review Report, Certificate for utilization of issue proceeds and Statement of Deviation or Variation for the quarter and the half year ended September 30, 2024.

The Board meeting commenced at 04:00 PM and concluded at 4.50 P.M

You are requested to take the above information on your record.

Thanking you

Your Faithfully,
For **Mason Infratech Limited**,

CS Ravi Tiwari,
Company Secretary & Compliance Officer,
A67581

103, “Imperia”, Mahavir Millenium, Vasant Vihar, Pokhran Road No. 2,
Thane West - 400610.

Info@masoninfra.com

www.masoninfra.com



M A S O N
INFRA TECH
Limited

CIN No. L43900MH2023PLC401571

Encl:

1. Un-audited financial results for the quarter and the half year ended September 30, 2024.
2. Limited Review report.
3. Certificate for utilization of issue proceeds.
4. Deviation or Variation.

103, "Imperia", Mahavir Millenium, Vasant Vihar, Pokhran Road No. 2,
Thane West - 400610.

Info@masoninfra.com

www.masoninfra.com

Chartered Accountants

Independent Auditors' Review Report on Unaudited Half-yearly Financial Results of Mason Infratech Limited (Formerly Known as Mason Infratech Private Limited) pursuant to the Regulation 33 Of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

Review Report

To the Board of Directors of

Mason Infratech Limited (Formerly Known as Mason Infratech Private Limited)

1. Introduction:

We have reviewed the accompanying statement of unaudited financial results of **Mason Infratech Limited** ("the Company") for the half-year ended 30th September 2024 ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI ' (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

2. This Statement, which is the responsibility of the Company's management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standard 25, Interim Financial Reporting, prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with regulation 33 of SEBI (Listing obligation and disclosure requirements) Regulation, 2015('Listing Regulations'). Our responsibility is to express a conclusion on the Statement based on our review.

3. Scope of Review:

We conducted our review in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free from material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit, and accordingly, we do not express an audit opinion.

4. Conclusion:

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the applicable Accounting Standards and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Gada Chheda & Co.LLP
Chartered Accountants
FRN No.W100059

Mr.Ronak P. Gada
Designated Partner
M.No.146825

Date : 25/10/2024
UDIN : 24146825BKCVGV1850

MASON INFRATECH LIMITED

Regd. Office: Flat No. 103, Imperia, Mahavir Millenium, Vasant Vihar, Pokhran Road, No. 2, Thane, Maharashtra, India, 400610

CIN: L43900MH2023PLC401571

Statement of Assets and Liabilities as at 30th, September 2024

Particulars	As at 30/09/2024	As at 31/03/2024
	Rs. in Lakhs	Rs. in Lakhs
	Unaudited	Audited
A EQUITY AND LIABILITIES		
1 Shareholders' funds		
(a) Share capital	1757.25	1281.25
(b) Reserves and surplus	3662.72	954.00
(b) Money Received against share warrents	-	-
2 Share application money pending allotments	-	-
3 Non-current liabilities		
(a) Long-term borrowings	1546.95	475.83
(b) Deferred tax liabilities (net)	6.78	6.78
(c) Other Long Term Liabilities	-	-
(d) Long term provision	-	-
4 Current liabilities		
(a) Short Term Borrowings	973.58	1151.07
(b) Trade payables		
(A) total outstanding dues of micro enterprises and small enterprises	145.04	557.55
(B) total outstanding dues of Creditors other than micro enterprises and small enterprises	965.16	1963.88
(c) Other current liabilities	1382.47	1168.49
(d) Short-term provisions	102.91	268.98
TOTAL EQUITY & LIABILITIES	10542.86	7827.84
B ASSETS		
1 Non-current assets		
(a (i) Property, Plant and Equipment	980.17	926.50
(ii) Intangible assets	-	-
(iii) Capital Work in progress	-	-
(iv) Intangible Assets under Development	-	-
(b) Non-current investments	1735.06	395.86
(c) Deferred Tax Assets	-	-
(d) Long term loans and Advances	1829.26	1311.12
(e) Other Non Current Assets		
2 Current assets		
(a) Inventories	2333.21	1828.94
(b) Trade receivables	2322.54	2891.91
(c) Cash and cash equivalents	761.09	126.55
(d) Other Current Assets	581.52	346.96
TOTAL ASSETS	10542.86	7827.84

For and on behalf of the Board MASON INFRATECH LIMITED

Asit Thakkar Dattani
(Chairman & MD)
DIN:01382453

CIN: L43900MH2023PLC401571

Statement of Un-Audited Financial Results for the Half Year Ended 30th, September 2024

Particulars	Half Year Ended 30.09.2024	Half Year Ended 31.03.2024	Half Year Ended 30.09.2023	Rs. in Lakhs Year to date figures as on 31.03.2024
	Unaudited	Audited	Audited	Audited
I Revenue from operations (gross)	3704.59	6900.45	2479.01	9379.46
Less: Excise Duty				-
Revenue from operations (net)	3704.59	6900.45	2479.01	9379.46
II Other Income	4.27	5.04	13.54	18.58
III Total Income (I+II)	3708.87	6905.49	2492.55	9398.04
IV Expenses				
(a) Cost of materials consumed	1390.74	2400.35	1158.89	3559.24
(b) Purchase of Stock in Trade				
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-575.64	-378.67	-334.72	-713.39
(d) Employee benefits expenses	331.74	370.43	188.31	558.74
(e) Finance costs	126.79	57.18	16.94	74.13
(f) Depreciation and amortisation expenses	109.43	116.87	77.48	194.35
(g) Other expenses	1696.56	2978.05	1136.11	4114.16
Total Expenses	3079.62	5544.22	2243.01	7787.23
V Profit before exceptional and extraordinary item and tax	629.24	1361.28	249.54	1610.81
VI Exceptional Items	-	-	-	-
VII Profit before extraordinary item and tax	629.24	1361.28	249.54	1610.81
VIII Extraordinary Items	-	-	-	-
IX Profit before Tax	629.24	1361.28	249.54	1610.81
X Tax Expense:				
(a) Current tax expense	158.41	385.80	52.99	438.80
(b) Deferred tax Liability / (Assets)	0.00	-7.98	14.76	6.78
XI Profit / (Loss) for the period from continuing operations	470.84	983.45	181.78	1165.23
XII Profit / (Loss) from discontinuing operations			-	-
XIII Tax from discontinuing operations			-	-
XIV Profit/ (Loss) from discontinuing operations			-	-
XV Profit/(Loss) for the Period	470.84	983.45	181.78	1165.23
XVI Earning per equity share:				
(1) Basic	3.07	7.28	1.82	9.09
(2) Diluted	3.07	7.29	1.82	9.11

For and on behalf of the Board MASON INFRATECH LIMITED

Asit Thakkar Dattani
 (Chairman & MD)
 DIN:01382453

MASON INFRATECH LIMITED

Regd. Office: Flat No. 103, Imperia, Mahavir Millenium, Vasant Vihar, Pokhran Road, No. 2, Thane, Maharashtra, India, 400610

CIN: L43900MH2023PLC401571

Cash Flow Statement as at 30th, September 2024

Rs. in Lakhs

Particular	FIGURES AS AT THE END OF 30TH SEPTEMBER, 2024	FIGURES AS AT THE END OF 31ST MARCH, 2024
	Unaudited	Audited
Cash flow from operating activities		
Profit/(loss) before tax	629.24	1610.81
Non-cash adjustments to reconcile profit before tax to net cash flows		
Adjustments for:		
Provision for Gratuity	8.84	17.67
Depreciation	109.43	194.35
Finance Cost	126.79	74.13
Bank Interest	-0.95	-0.24
Operating profit/(loss) before working capital changes	873.35	1896.73
Movements in working capital:		
Increase/(decrease) in short term borrowings	-177.48	1105.46
Increase/(decrease) in trade payables	-1411.24	1944.94
Increase/(decrease) in other current liabilities	213.98	-102.29
Increase/(decrease) in Short Term Provisions	-174.91	213.28
Decrease/(increase) in Inventories	-504.28	-779.37
Decrease/(increase) in trade receivables	569.38	-1942.25
Decrease/(increase) in other Current Assets	-234.57	-302.66
Cash generated from Operations	-845.76	2033.84
Direct taxes paid	-158.41	-438.80
Net Cash from Operating Activities (A)	-1004.17	1595.04
Cash flows from investing activities		
Sale/(Purchase) of Fixed Assets	-163.10	-484.08
Sale/(Purchase) of Investments	-1339.21	-1.10
Net cash flow from/(used in) investing activities (B)	-1502.31	-485.18
Cash flow from financing activities		
Increase/(Decrease) in capital	476.00	201.83
Increase/(Decrease) Long term borrowings	1071.12	-454.39
(Increase)/Decrease Long term Loan & Advances	-518.15	-762.29
Security Premium	2237.88	75.00
Finance Cost	-126.79	-74.13
Bank Interest	0.95	0.24
Net cash flow from/(used in) financing activities (C)	3141.01	-1013.74
Net increase/(decrease) in cash and cash equivalents (A+B+C)	634.54	96.12
Cash and cash equivalents at the beginning of the year	126.55	30.43
Cash and cash equivalents at the end of the year	761.09	126.55

For and on behalf of the Board MASON INFRATECH LIMITED

Asit Thakkar Dattani
(Chairman & MD)
DIN:01382453

MASON INFRATECH LIMITED

CIN: L43900MH2023PLC401571

**Regd. Office: Flat No. 103, Imperia, Mahavir Millenium, Vasant Vihar, Pokhran Road, No. 2,
Thane, Maharashtra, India, 400610**

Statement of Standalone Financial Results for the half year ended on September 30, 2024

Part - 1

Notes for Financial Results

1. The financial results are prepared in accordance with the Accounting Standard Prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounting) Rules, 2014 (as amended) and other accounting practices and policies, as applicable.
2. The above audited financials of Mason Infratech Limited ("the company") for the half year ended 30th September, 2024 were reviewed by audit committee and were approved and taken on record by Board of Directors in their meeting held on 25th October, 2024. Mr. Asit Thakkar Dattani, Chairman & Managing Director is authorized by the board of directors for signing of the financial results.
3. The Company is mainly engaged in providing real estate construction services for Residential as well as commercial buildings of new and redevelopment projects. The Company specialize in executing civil contracts and also working on lifestyle projects and high-value standalone buildings. The comprehensive suite of offerings covers the entire project lifecycle, including planning, designing, procurement, construction, and post-construction services.
4. The management is in process of identifying parties which are covered under MSME. The amount relating to MSME are disclosed to the extent identified.
5. Previous year's/period's figure have been regrouped/rearranged/reclassified wherever necessary, to make them comparable with the figures of the current period.
6. The financial results for the half-year ended 30th September, 2024 have been subjected to limited review by the statutory auditors of the Company in accordance with the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
7. The Status of investor's complaints during the year ended on September 30, 2024 as under: -

Complaints pending at the beginning of the period.	Nil
Complaints received during the period.	Nil
Complaints disposed during the period.	Nil
Complaints resolved at the end of the period	Nil

For Mason Infratech Limited

Place: Thane
Date: October 25, 2024

Asit Thakkar Dattani
Chairman & Managing Director
DIN: 01382453

Chartered Accountants

Certificate on Disclosure for utilization of issue proceeds for Listed Entities on NSE EMERGE in the case of Mason Infratech Limited ("the company") (CIN: L43900MH2023PLC401571) having registered address at 103, Imperia, Mahavir Millennium, Vasant Vihar, Pokharan Road No. 2, Thane West – 400610.

In connection with the Disclosure for utilization of issue proceeds for Listed Entities on NSE EMERGE, we have verified the information mentioned in **Annexure A** with respect of the Company, extracted from the standalone financial statements of the company for the half-year ended September 30, 2024 and other relevant records the Company prepared and produced before us by the Board of Directors of the Company. The information mentioned in **Annexure A** was reviewed by the audit committee and approved and taken on record by the Board of Directors of the Company in their meeting held on 25th October, 2024.

We hereby confirm that while providing this certificate we have complied with the Code of Ethics issued by the Institute of Chartered Accountants of India. This certificate is being provided as per Circular issued by the National Stock Exchange of India dated 05/09/2024 and on specific request by the Board of Directors of the Company.

Yours sincerely,

For Gada Chheda & Co LLP,
Chartered Accountants
ICAI Firm Registration No.: W100059



Mr. Ronak Pravin Gada
Designated Partner
Membership No: 146825
Place: Mumbai
Date: 25/10/2024
UDIN: 24146825BKCVGW2469

Annexure A

(Rs. in Lakhs)

Sr. No.	Object as disclosed in the Offer Document	Amount disclosed in the Offer Document	Actual Utilized Amount	Unutilized Amount	Remarks
1	To meet the working capital requirements	1900.00	1900.00	0.00	None
2	General corporate purposes	743.40	743.40	0	None
3	Issue Expenses	403.00	332.52	70.48	None
Total		3046.40	2975.92	70.48	



M A S O N
INFRA TECH
Limited

CIN No. L43900MH2023PLC401571

Statement of Deviation / Variation in utilisation of funds raised

Name of listed entity	Mason Infratech Limited
Mode of Fund Raising	Initial Public Offer
Date of Raising Funds	July 01 st 2024
Amount Raised	3,046.40 Lakhs
Report filed for Quarter ended	September 30th, 2024
Monitoring Agency	Not Applicable
Monitoring Agency Name, if applicable	Not Applicable
Is there a Deviation / Variation in use of funds raised	No
If Yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	Not Applicable
If Yes, Date of shareholder Approval	Not Applicable
Explanation for the Deviation /Variation	Not Applicable
Comments of the Audit Committee after review	Not Applicable
Comments of the auditor, if any	Not Applicable

103, "Imperia", Mahavir Millenium, Vasant Vihar, Pokhran Road No. 2,

Thane West - 400610.

Info@masoninfra.com

www.masoninfra.com



M A S O N
INFRATECH
Limited

CIN No. L43900MH2023PLC401571

Objects for which funds have been raised and where there has been a deviation, in the following table	Not Applicable
--	----------------

(₹ in lakhs)

Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	Amount of Deviation/Variation for the quarter according to applicable object	Remarks if any
Working Capital Requirement	Not applicable	1,900.00	Not applicable	1,900.00	Not applicable	None
General Corporate Purpose	Not applicable	743.40	Not applicable	743.40	Not applicable	None
Issue Expenses	Not applicable	403.00	Not applicable	332.52	Not applicable	None

Deviation or variation could mean:

- Deviation in the objects or purposes for which the funds have been raised or
- Deviation in the amount of funds utilized as against what was originally disclosed or
- Change in terms of a contract referred to in the fund-raising document i.e. prospectus, letter of offer, etc

ASIT SURENDRA
DATTANI THAKKAR

Digitally signed by ASIT SURENDRA DATTANI THAKKAR
DN: cn=ASIT SURENDRA DATTANI THAKKAR,
c=IN, o=MASON INFRATECH LIMITED,
ou=INFRATECH, email=ASIT.SURENDRA.DATTANI@MASONINFRATECH.COM,
serialNumber=1, postalCode=400610, streetName=,
url=https://www.masoninfra.com, cn=ASIT SURENDRA DATTANI THAKKAR
Date: 2024.10.25 15:28:43 +05'30'

Asit Surendra Thakkar Dattani
Chairman & Managing Director
DIN: 01382453

Place: Thane
Date: 25/10/2024

103, "Imperia", Mahavir Millenium, Vasant Vihar, Pokhran Road No. 2,

Thane West - 400610.

Info@masoninfra.com

www.masoninfra.com